

RULE 10 REGISTRATION

10.1 INITIAL APPLICATION, RECIPROCAL, OR REINSTATEMENT

Application for an initial license, reinstatement, or renewal shall be made on a form provided by the Board, and in the case of application for renewal, shall be filed by January 1 of each year.

10.2 CRIMINAL BACKGROUND CHECKS

(a) Each applicant for an initial license, including a reciprocal license, or for a new license under Ark. Code Ann. § 17-12-504(h), shall apply, using forms furnished by and pursuant to instructions provided by the Board, for state and national criminal background checks to be conducted by the Identification Bureau of the Department of Arkansas State Police and Federal Bureau of Investigation; the Board may in its discretion on reasonable cause require an applicant seeking the reinstatement of a license under Ark. Code Ann. § 17-12-504(g) to apply for the criminal background checks as provided herein.

(b) The criminal background checks shall have been completed no earlier than six (6) months prior to the date of receipt of the application, unless the delay is beyond the control of the applicant.

(c) An applicant who seeks a waiver of a conviction under paragraph (d) below must cause the following certified documentation to be transmitted directly to the Board by the court or other entity or individual that is providing documentation about the applicant:

(1) Copies of court documents pertinent to conviction, i.e., information, indictment, or other charging documents, and judgments, orders, final rulings, or other documents specifying conviction and sanctions, and penalties; and

(2) Documentation from the appropriate governmental official regarding the applicant's status and compliance with regard to terms of probation, parole, restitution, penalty, or any other sanctions.

(d) (1) A person convicted of a felony or crime involving moral turpitude or dishonesty in any state or federal court may not receive or hold a license as a certified public accountant or public accountant.

(2) Provided; however, upon written request submitted with the application or after receipt of the criminal background check reports, an applicant who has a criminal conviction may seek to have the conviction waived and application approved, subject to appropriate terms and conditions.

(3) The request for waiver shall not be considered until the application, fees, applicable documentation, both federal and state criminal background check reports, and written request for waiver stating the applicant's reasons why the conviction should be waived are received by the Board.

(4) The Board, after service of notice upon the applicant, shall conduct a hearing on a request for waiver of a conviction; the hearing shall be conducted pursuant to the relevant provisions of Rule 11.

10.3 The Board will renew the license to the applicant who has complied with the registration in 10.1 provided:

(1) the necessary information was furnished on the annual registration form;

(2) the required fee for said registration was paid, and

(3) there is no existing suspension of certificate, license or right to apply.

10.4

- (a)(1) A non-resident licensee seeking renewal of a license in this state can satisfy the CPE requirement of this state by meeting the comparable CPE requirements for renewal of a license, permit or registration in the state in which the licensee's principal office is located (home state).
- (2) A non-resident applicant for renewal shall be presumed to have complied with the CPE requirements in his home state by certifying that he has met the CPE renewal requirements of that state on the renewal application of this state. The Board shall annually audit a selected sample of such certifications.
- (3) A non-resident licensee practicing in this state under practice privileges as set forth in A.C.A §17-12-311 must satisfy the CPE requirements for renewal of a license, permit or registration in the state in which the licensee's principal office is located (home state).
- (b) If a non-resident licensee's home state has no CPE requirements for renewal of a license, permit or registration or those requirements are less than 40 hours in the past twelve months or 120 hours in the past three years, the non-resident licensee must comply with the CPE requirements for renewal of a license in this state; provided, however, any hours accepted by the Board in his home state shall be credited toward his CPE requirements in this state.

10.5

Firm Registration

- (a) A firm engaged in the practice of public accounting that has an office in this state must register with the Board. Application for an initial firm registration and subsequent renewal must be made on a form provided by the Board.
- (1) As defined in Rule 7, a firm includes a corporation, partnership, limited liability company, sole proprietorship, and other permissible forms of practice.
- (b) A firm engaged in the practice of public accounting that does not have an office in this state must register with the Board in order to provide the services listed below for any client whose home office is in this state. Applicants for an initial firm registration and subsequent renewals must be made on a form provided by the Board. Services requiring firm registration include:
- (1) A financial statement audit or other engagement to be performed in accordance with the *Statements on Auditing Standards*,
- (2) An examination of prospective financial information to be performed in accordance with *Statements on Standards for Attestation Engagements*, and
- (3) An engagement to be performed in accordance with PCAOB Standards.
- (c) In the case of firms with multiple offices, the licensee shall identify on its original and each renewal application each office to be registered, as prescribed on a form approved by the Board.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.